

**EIGHTY-FOURTH GENERAL ASSEMBLY
2012 REGULAR SESSION
DAILY
SENATE CLIP SHEET**

APRIL 10, 2012

SENATE FILE 2284

S-5186

1 Amend Senate File 2284 as follows:
2 1. Page 31, before line 22 by inserting:
3 <DIVISION ____
4 ALTERNATIVE CHARTER SCHOOL PROVISIONS
5 Sec. _____. NEW SECTION. 256F.12 Alternative charter
6 schools.
7 1. Notwithstanding this chapter or any provision
8 of law to the contrary, the following entities may
9 establish and operate an alternative charter school
10 pursuant to this section:
11 a. The board of directors of a school district.
12 b. A consortium consisting of the boards of
13 directors of two or more school districts.
14 c. An area education agency board.
15 d. A consortium consisting of the boards of
16 directors of an area education agency and one or more
17 school districts, at least one of which is located
18 within the boundaries of the area education agency.
19 e. The board of directors of a community college.
20 f. A consortium consisting of the boards of
21 directors of a community college and one or more school
22 districts, at least one of which is located within the
23 boundaries of the community college.
24 g. An institution of higher education governed by
25 the state board of regents.
26 h. A consortium consisting of an institution of
27 higher education governed by the state board of regents
28 and the board of directors of one or more school
29 districts.
30 i. A consortium consisting of one or more
31 accredited private institutions as defined in section
32 261.9, all of which are exempt from taxation under
33 section 501(c)(3) of the Internal Revenue Code, and the
34 board of directors of one or more school districts.
35 j. A consortium consisting of the governing body of
36 a city or county and the board of directors of one or
37 more school districts located, at least in part, within
38 the boundaries of the city or county.
39 2. Within thirty days of establishing an
40 alternative charter school pursuant to this section,
41 the entity establishing the alternative charter school
42 shall submit to the department of education, and
43 publish on an internet site operated by the entity,
44 a copy of the plan of operation for the alternative
45 charter school, which shall include but is not limited
46 to the following:
47 a. The alternative charter school's budget.
48 b. The methods by which academic achievement will
49 be measured.
50 c. The measures that will be used to assure that at

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1 least ninety-five percent of the students enrolled in
2 the school will demonstrate a minimum of one year of
3 academic growth for each year of instruction.

4 d. Assurance that the alternative charter school
5 shall, at a minimum, administer the Iowa test of basic
6 skills and the Iowa tests of educational development in
7 the manner and frequency used by the majority of school
8 districts in this state.

9 e. The admissions procedures and dismissal
10 procedures, including the school's code of student
11 conduct.

12 f. The measures to be employed to ensure that
13 the school's racial and ethnic balance reflects the
14 community it serves or reflects the racial and ethnic
15 range of other schools located within the boundaries of
16 the school district in which the school is located.

17 g. The manner in which the school will be insured.

18 h. The qualifications to be required of the
19 alternative charter school's teachers.

20 i. The educational goals of the entity and the
21 alternative charter school.

22 3. Although an alternative charter school may elect
23 to comply with one or more provisions of statute or
24 administrative rule, an alternative charter school is
25 exempt from all statutes and rules applicable to a
26 school, a school board, or a school district, including
27 but not limited to chapters 20 and 279, except as
28 provided in subsections 4, 5, and 8.

29 4. An alternative charter school shall meet
30 all applicable state and local health and safety
31 requirements.

32 5. An alternative charter school shall not
33 discriminate in its student admissions policies or
34 practices on the basis of a student's intellectual or
35 athletic ability, measures of achievement or aptitude,
36 or status as a person with a disability. However,
37 an alternative charter school may limit admission to
38 students who are within a particular range of ages or
39 grade levels or on any other basis that would be legal
40 if initiated by a school district.

41 6. The alternative charter school shall make an
42 annual progress report to the department by a date
43 specified by the department. The report shall contain
44 but not be limited to the school's progress toward
45 achieving the goals outlined in its operation plan and
46 the financial records of the school, including revenues
47 and expenditures.

48 7. The cost of educating students enrolled in an
49 alternative charter school shall be paid in the same
50 manner as for students enrolled in school districts as

1 provided in section 273.9, and chapters 256B and 257.
2 8. An alternative charter school shall utilize
3 facilities that comply with the state building code
4 adopted pursuant to section 103A.7 and with the rules
5 adopted for schools by the fire marshal pursuant to
6 section 100.35.>
7 2. By renumbering as necessary.

By NANCY J. BOETTGER

S-5186 FILED APRIL 9, 2012

LOST

S-5190

1 Amend Senate File 2284 as follows:

2 1. Page 31, after line 21 by inserting:

3 <DIVISION ____

4 DRIVER EDUCATION - TEACHING PARENT

5 Sec. ____ NEW SECTION. 321.178A Driver education
6 - teaching parent.

7 1. Teaching parent. As an alternative to the
8 driver education requirements under section 321.178,
9 a teaching parent may instruct a student in a driver
10 education course that meets the requirements of this
11 section and provide evidence that the requirements
12 under this section have been met.

13 2. Definitions. For purposes of this section:

14 a. "Approved course" means driver education
15 curriculum approved by the department pursuant to rules
16 adopted under chapter 17A. An approved course shall,
17 at a minimum, meet the requirements of subsection 3
18 and be appropriate for teaching-parent-directed driver
19 education and related street or highway instruction.
20 Driver education materials that meet or exceed
21 standards established by the department for an approved
22 course in driver education for a public or private
23 school shall be approved unless otherwise determined by
24 the department. The list of approved courses shall be
25 posted on the department's internet site.

26 b. "Student" means a person between the ages of
27 fourteen and twenty-one years who is within the custody
28 and control of the teaching parent and who satisfies
29 preliminary licensing requirements of the department.

30 c. "Teaching parent" means a parent, guardian,
31 or legal custodian of a student who is currently
32 providing competent private instruction to the student
33 pursuant to section 299A.2 or 299A.3 and who provided
34 such instruction to the student during the previous
35 year; who has a valid driver's license, other than a
36 motorized bicycle license or a temporary restricted
37 license, that permits unaccompanied driving; and who
38 has maintained a clear driving record for the previous
39 two years. For purposes of this paragraph, "clear
40 driving record" means the individual has not been
41 identified as a candidate for suspension of a driver's
42 license under the habitual offender provisions of the
43 department's regulations; is not subject to a driver's
44 license suspension, revocation, denial, cancellation,
45 disqualification, or bar; and has no record of a
46 conviction for a moving traffic violation determined to
47 be the cause of a motor vehicle accident.

48 3. Course of instruction.

49 a. An approved course administered by a teaching
50 parent shall consist of but not be limited to the

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1 following:

2 (1) Thirty clock hours of classroom instruction.

3 (2) Forty hours of street or highway driving
4 including four hours of driving after sunset and before
5 sunrise while accompanied by the teaching parent.

6 (3) Four hours of classroom instruction concerning
7 substance abuse.

8 (4) A minimum of twenty minutes of instruction
9 concerning railroad crossing safety.

10 (5) Instruction relating to becoming an organ
11 donor under the revised uniform anatomical gift Act as
12 provided in chapter 142C.

13 (6) Instruction providing an awareness about
14 sharing the road with bicycles and motorcycles.

15 b. The content of the course of instruction
16 required under this subsection shall be equivalent
17 to that required under section 321.178. However,
18 reference and study materials, physical classroom
19 requirements, and extra vehicle safety equipment
20 required for instruction under section 321.178 shall
21 not be required for the course of instruction provided
22 under this section.

23 4. Course completion and certification. Upon
24 application by a student for an intermediate license,
25 the teaching parent shall provide evidence showing
26 the student's completion of an approved course and
27 substantial compliance with the requirements of
28 subsection 3 by affidavit signed by the teaching
29 parent on a form to be provided by the department. The
30 evidence shall include all of the following:

31 a. Documentation that the instructor is a teaching
32 parent as defined in subsection 2.

33 b. Documentation that the student is receiving
34 competent private instruction under section 299A.2
35 or the name of the school district within which the
36 student is receiving instruction under section 299A.3.

37 c. The name of the approved course completed by the
38 student.

39 d. An affidavit attesting to satisfactory
40 completion of course work and street or highway driving
41 instruction.

42 e. Copies of written tests completed by the
43 student.

44 f. A statement of the number of classroom hours of
45 instruction provided to the student.

46 g. A log of completed street or highway driving
47 instruction including the dates when the lessons were
48 conducted, the student's and the teaching parent's name
49 and initials noted next to each entry, notes on driving
50 activities including a list of driving deficiencies and

1 improvements, and the duration of the driving time for
2 each session.

3 5. Intermediate license. Any student who
4 successfully completes an approved course as
5 provided in this section, passes a driving test to
6 be administered by the department, and is otherwise
7 qualified under section 321.180B, subsection 2, shall
8 be eligible for an intermediate license pursuant
9 to section 321.180B. Twenty of the forty hours of
10 street or highway driving instruction required under
11 subsection 3, paragraph "a", subparagraph (2), may
12 be utilized to satisfy the requirement of section
13 321.180B, subsection 2.

14 6. Full license. A student must comply with
15 section 321.180B, subsection 4, to be eligible for a
16 full driver's license pursuant to section 321.180B.

17 Sec. _____. Section 321.180B, subsection 2, paragraph
18 a, Code Supplement 2011, is amended to read as follows:

19 a. The department may issue an intermediate
20 driver's license to a person sixteen or seventeen years
21 of age who possesses an instruction permit issued
22 under subsection 1 or a comparable instruction permit
23 issued by another state for a minimum of six months
24 immediately preceding application, and who presents an
25 affidavit signed by a parent, guardian, or custodian
26 on a form to be provided by the department that the
27 permittee has accumulated a total of twenty hours of
28 street or highway driving of which two hours were
29 conducted after sunset and before sunrise and the
30 street or highway driving was with the permittee's
31 parent, guardian, custodian, instructor, a person
32 certified by the department, or a person at least
33 twenty-five years of age who had written permission
34 from a parent, guardian, or custodian to accompany
35 the permittee, and whose driving privileges have not
36 been suspended, revoked, or barred under this chapter
37 or chapter 321J during, and who has been accident
38 and violation free continuously for, the six-month
39 period immediately preceding the application for an
40 intermediate license. An applicant for an intermediate
41 license must meet the requirements of section
42 321.186, including satisfactory completion of driver
43 education as required in section 321.178 or 321.178A,
44 and payment of the required license fee before an
45 intermediate license will be issued. A person issued
46 an intermediate license must limit the number of
47 passengers in the motor vehicle when the intermediate
48 licensee is operating the motor vehicle to the number
49 of passenger safety belts.>

50 2. By renumbering as necessary.

By NANCY J. BOETTGER

S-5184

1 Amend Senate File 2326 as follows:

2 1. Page 1, line 17, after <capacity.> by inserting
3 <Of the maximum amount of nameplate generating capacity
4 for all wind energy conversion facilities the board
5 may find eligible under this chapter, five megawatts
6 of nameplate generating capacity shall be reserved for
7 wind energy conversion facilities located in small wind
8 innovation zones created under section 476.48.>

9 2. Page 2, by striking lines 11 through 17 and
10 inserting:

11 ~~<Of the maximum amount of energy production capacity
12 equivalent of all other facilities found eligible under
13 this chapter, an amount equivalent to ten megawatts
14 of nameplate generating capacity shall be reserved
15 for eligible renewable energy facilities incorporated
16 within or associated with an ethanol cogeneration plant
17 engaged in the sale of ethanol to states to meet a low
18 carbon fuel standard.>~~

19 3. Page 2, before line 18 by inserting:

20 <Sec. _____. Section 476C.3, Code Supplement 2011, is
21 amended by adding the following new subsection:

22 NEW SUBSECTION. 4A. Notwithstanding the definition
23 of "eligible renewable energy facility" in section
24 476C.1, subsection 6, unnumbered paragraph 1, of
25 the maximum amount of energy production capacity
26 equivalent of all other facilities found eligible
27 pursuant to subsection 4, paragraph "b", an amount
28 equivalent to ten megawatts of nameplate generating
29 capacity shall be reserved for natural gas cogeneration
30 facilities incorporated within or associated with a
31 self-generating ethanol plant to assist the ethanol
32 plant in meeting a low carbon fuel standard.>

33 4. Title page, by striking lines 1 and 2 and
34 inserting <An Act relating to the level and allocation
35 of generating capacity eligible for the renewable
36 energy tax credit.>

37 5. By renumbering as necessary.

By ROBERT M. HOGG

S-5184 FILED APRIL 9, 2012

S-5187

- 1 Amend Senate File 2326 as follows:
- 2 1. Page 1, before line 1 by inserting:
- 3 <Section 1. Section 476B.1, subsection 4, paragraph
- 4 c, Code 2011, is amended to read as follows:
- 5 c. Was originally placed in service on or after
- 6 July 1, 2005, but before July 1, ~~2012~~ 2013.>
- 7 2. Page 2, before line 18 by inserting:
- 8 <Sec. _____. Section 476C.3, subsection 5, Code
- 9 Supplement 2011, is amended to read as follows:
- 10 5. a. The board shall maintain a waiting list of
- 11 facilities that may have been found eligible under
- 12 this section but for the maximum capacity restrictions
- 13 of subsection 4. The priority of the waiting list
- 14 shall be maintained in the order the applications were
- 15 received by the board. The board shall remove from the
- 16 waiting list any facility that has subsequently been
- 17 found ineligible under this chapter. If additional
- 18 capacity becomes available within the capacity
- 19 restrictions of subsection 4, the board shall grant
- 20 approval to facilities according to the priority
- 21 of the waiting list before granting approval to new
- 22 applications. An owner of a facility on the waiting
- 23 list shall provide the board each year by August 31
- 24 with a sworn statement of verification stating that
- 25 the information contained in the application for
- 26 eligibility remains true and correct or stating that
- 27 the information has changed and providing the new
- 28 information.
- 29 b. Notwithstanding paragraph "a", if a facility
- 30 that has received approval pursuant to section
- 31 476B.5 is not operational due to the maximum capacity
- 32 restrictions of section 476B.5, subsection 4, and
- 33 if additional capacity becomes available within the
- 34 capacity restrictions of subsection 4 of this section
- 35 attributable to a facility that was granted approval
- 36 prior to December 31, 2011, either losing approval
- 37 or voluntarily relinquishing eligibility, the first
- 38 twenty megawatts of such additional capacity shall be
- 39 allocated to and shall increase the maximum amount of
- 40 capacity specified in section 476B.5, subsection 4.>
- 41 3. Title page, by striking lines 1 and 2 and
- 42 inserting <An Act relating to qualification for and
- 43 receipt of the wind energy and renewable energy tax
- 44 credits.>
- 45 4. By renumbering as necessary.

By MERLIN BARTZ

S-5187 FILED APRIL 9, 2012

SENATE FILE 2326

S-5188

1 Amend Senate File 2326 as follows:
2 1. Page 1, before line 1 by inserting:
3 <Section 1. Section 476B.1, subsection 4, paragraph
4 c, Code 2011, is amended to read as follows:
5 c. Was originally placed in service on or after
6 July 1, 2005, but before July 1, ~~2012~~ 2013.
7 Sec. _____. Section 476B.5, subsection 4, Code
8 Supplement 2011, is amended to read as follows:
9 4. a. The maximum amount of nameplate generating
10 capacity of all qualified facilities the board may find
11 eligible under this chapter shall not exceed fifty
12 megawatts of nameplate generating capacity.
13 b. If additional capacity becomes available within
14 the capacity restrictions of paragraph "a" of this
15 subsection, the amount of available capacity, plus an
16 additional amount of capacity necessary to render a
17 facility fully operational, if applicable, shall be
18 awarded to the applicant who has awaited available
19 capacity for the longest period since receiving
20 approval.>
21 2. Title page, by striking lines 1 and 2 and
22 inserting <An Act relating to qualification for and
23 receipt of the wind energy and renewable energy tax
24 credits.>
25 3. By renumbering as necessary.

By MERLIN BARTZ

S-5188 FILED APRIL 9, 2012

SENATE FILE 2326

S-5189

1 Amend the amendment, S-5184, to Senate File 2326 as
2 follows:
3 1. Page 1, lines 30 and 31, by striking <a
4 self-generating> and inserting <an>

By MERLIN BARTZ

S-5189 FILED APRIL 9, 2012

SENATE FILE 2332

S-5185

1 Amend Senate File 2332 as follows:

2 1. Page 16, after line 27 by inserting:

3 <Sec. _____. Section 359.42, Code 2011, is amended to
4 read as follows:

5 359.42 Township fire protection service, emergency
6 warning system, and emergency medical service.

7 Except as otherwise provided in section 331.385, the
8 trustees of each township shall provide fire protection
9 service for the township, exclusive of any part of
10 the township within a benefited fire district and
11 may provide emergency medical service. The trustees
12 may purchase, own, rent, or maintain fire protection
13 service or emergency medical service apparatus or
14 equipment or both kinds of apparatus or equipment and
15 provide housing for the equipment. The trustees of
16 ~~a township which is located within a county having~~
17 ~~a population of three hundred thousand or more each~~
18 township may also establish and maintain an emergency
19 warning system within the township. The trustees may
20 contract with a public or private agency under chapter
21 28E for the purpose of providing any service or system
22 required or authorized under this section.>

23 2. Title page, line 1, by striking <enhanced 911>

24 3. Title page, line 2, after <including> by
25 inserting <E911>

26 4. Title page, line 5, after <sale,> by inserting
27 <the establishment and funding of emergency warning
28 systems within townships,>

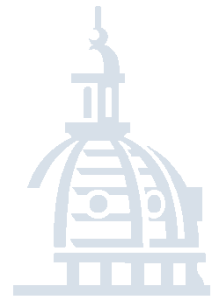
29 5. By renumbering as necessary.

By EUGENE S. FRAISE

S-5185 FILED APRIL 9, 2012

Fiscal Note

Fiscal Services Division



SF 451 – School Dropout Prevention (LSB 1558S5170)

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Fiscal Note Version – As Amended by House Amendment **S-5170**

Description

Senate File 451 as amended by House Amendment **S-5170** codifies appropriate uses of Returning Dropout and Dropout Prevention Program funding. These changes are effective beginning in FY 2013. Additionally, effective in FY 2014, the amendment restricts the modified allowable growth (MAG) ratio (amount of modified allowable growth requested as a ratio to the district total regular program cost) from a maximum of 5.0% to the maximum ratio the school district had between FY 2010 and FY 2013. However, a district with a ratio below 2.5% could request MAG up to a ratio of 2.5%.

Background

Currently, appropriate uses for Returning Dropout and Dropout Prevention Program funding are established by Department of Education rule. Amendment S-5170 modifies and expands appropriate uses of Program funds.

The amount of MAG approved for the Returning Dropout and Dropout Prevention Program is funded through local property tax. The MAG funding level and district participation peaked in FY 2011 at \$108.5 million and 335 districts (93.3% of all districts) respectively. However, the amounts and district participation have decreased in both FY 2012 and estimated FY 2013. The following table provides MAG amounts, district participation, and remaining capacity amounts since FY 2010 through estimated FY 2013.

| Returning Dropout and Dropout Prevention Program Modified Allowable Growth (MAG) and Remaining Capacity Amounts FY 2010 - Estimated FY 2013 (Dollars in Millions) | | | | |
|--|--|---|---|---|
| Fiscal Year | Modified Allowable Growth (MAG) For Returning Dropout and Dropout Prevention Programs | Number of Districts with MAG for Program | Percentage of Districts with MAG for Program | Remaining MAG Capacity for the Program |
| FY 2010 | \$ 106.8 | 334 | 92.5% | \$ 31.9 |
| FY 2011 | 108.5 | 335 | 93.3% | 32.8 |
| FY 2012 | 103.6 | 322 | 91.7% | 38.6 |
| Est. FY 2013 | 96.5 | 295 | 84.8% | 45.9 |

Assumptions

- Returning Dropout and Dropout Prevention Program MAG funding ratios for FY 2013 are based on preliminary information from the Department of Education and are subject to change.

- In FY 2013, there will be 348 school districts. The ratios from previous fiscal years are based on the ratios for those 348 districts.
- Of the 348 school districts, 53 school districts have a maximum ratio below 2.5% between FY 2010 and FY 2013, including 18 districts with a ratio of 0.0%. The remaining 295 districts had a maximum ratio between 2.5% and 5.0% between FY 2010 and FY 2013, including 89 with a ratio of, or very near, 5.0% (the maximum ratio under current law).
- Freezing the ratio of MAG will reduce the MAG capacity from \$142.4 million to \$121.2 million, a reduction of \$21.2 million (based on FY 2013 data). The freeze will not occur until FY 2014.
- The 53 districts that were below the 2.5% ratio level between FY 2010 and FY 2013 will generate \$4.9 million for MAG for the Returning Dropout and Dropout Prevention Program based on their maximum ratio between FY 2010 and FY 2013. Based on the FY 2013 data, at the 2.5% ratio level, the total will increase to \$8.5 million. However, compared to current law, capping the maximum ratio for these 60 districts will reduce the remaining MAG capacity for these districts from \$17.1 million to \$8.5 million, a reduction of \$8.6 million.
- The 295 districts that were at or above the 2.5% ratio level between FY 2010 and FY 2013 will generate \$112.6 million for MAG for the Returning Dropout and Dropout Prevention Program. Capping the maximum ratio for these 295 districts will reduce the remaining MAG capacity for these districts from \$125.3 million to \$112.6 million, a reduction of \$12.7 million.
- In FY 2011, the restricted ending fund balance reserved for the Returning Dropout and Dropout Prevention Program totaled \$23.1 million. These funds will be available for use in future fiscal years and will limit the amount of MAG requested by a like amount.
- Changing the effective date for the appropriate uses of Program funds to FY 2013 will have no fiscal impact. The FY 2013 MAG amounts for the Program have been established and will not increase.

Fiscal Impact

There is no State General Fund impact as a result of House Amendment S-5170. The impact on school district property tax amounts is unknown and may vary between districts, and any impact will not occur until FY 2014. Although the amendment allows for expanded uses of the Program funds, school districts will either be capped at the highest ratio between FY 2010 through FY 2013, or the 2.5% ratio, whichever is greater. In future fiscal years, any increases in MAG for the Returning Dropout and Dropout Prevention Program will likely be the result of future allowable growth rates and/or increased enrollments for individual school districts.

Sources

Iowa Department of Management, School Aid file
 Iowa Department of Education, Preliminary FY 2013 Returning Dropout/Dropout Prevention Funding file and Preliminary FY 2011 Restricted Fund Balance file
 LSA analysis and calculations

/s/ Holly M. Lyons

April 6, 2012

The fiscal note for this bill was prepared pursuant to [Joint Rule 17](#). Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

Legislative Services Agency: Modified Allowable Growth (MAG) Dropout Prevention Ratios by District - Based on S-5170 to SF 451

| District | Maximum Between FY 2010 and Est. FY 2013 | Maximum Ratio Allowed Under Proposal | Potential Property Tax Increase for Districts Based on Maximum Ratio Allowed Under Proposal | Potential Property Tax Rate Increase for Districts Below 2.5% Ratio | Preliminary FY 2011 Restricted Fund Balance for Dropout Prevention Program | Estimated Reduction in MAG Funding Capacity |
|--------------------------|---|---|--|--|---|--|
| Adair-Casey | 3.414% | 3.414% | \$ 0 | \$ 0.000 | \$ 50,597 | \$ 33,685 |
| Adel DeSoto Minburn | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| AGWSR | 3.750% | 3.750% | 0 | 0.000 | 1,974 | 48,796 |
| A-H-S-T | 3.147% | 3.147% | 0 | 0.000 | 109,978 | 67,588 |
| Akron Westfield | 4.414% | 4.414% | 0 | 0.000 | 11,613 | 18,169 |
| Albert City-Truesdale | 4.923% | 4.923% | 0 | 0.000 | 29,282 | 966 |
| Albia | 5.000% | 5.000% | 0 | 0.000 | 17,211 | 0 |
| Alburnett | 5.000% | 5.000% | 0 | 0.000 | 267,117 | 0 |
| Alden | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Algona | 4.565% | 4.565% | 0 | 0.000 | 0 | 32,016 |
| Allamakee | 3.859% | 3.859% | 0 | 0.000 | 69,487 | 83,582 |
| Alta | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Ames | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Anamosa | 3.211% | 3.211% | 0 | 0.000 | 241,180 | 133,290 |
| Andrew | 3.034% | 3.034% | 0 | 0.000 | 70,933 | 33,076 |
| Ankeny | 3.764% | 3.764% | 0 | 0.000 | 931,452 | 664,735 |
| Aplington-Parkersburg | 5.000% | 5.000% | 0 | 0.000 | 91,313 | 0 |
| Armstrong-Ringsted | 5.000% | 5.000% | 0 | 0.000 | 26,046 | 0 |
| Ar-We-Va | 4.704% | 4.704% | 0 | 0.000 | 46,712 | 5,175 |
| Atlantic | 4.969% | 4.969% | 0 | 0.000 | 134,517 | 2,640 |
| Audubon | 3.208% | 3.208% | 0 | 0.000 | 104,873 | 59,721 |
| Aurelia | 4.928% | 4.928% | 0 | 0.000 | 41,455 | 1,124 |
| Ballard | 4.136% | 4.136% | 0 | 0.000 | 0 | 78,861 |
| Battle Creek-Ida Grove | 3.349% | 3.349% | 0 | 0.000 | 0 | 64,054 |
| Baxter | 3.741% | 3.741% | 0 | 0.000 | 0 | 29,083 |
| BCLUW | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Bedford | 4.065% | 4.065% | 0 | 0.000 | 0 | 29,003 |
| Belle Plaine | 4.288% | 4.288% | 0 | 0.000 | 24,660 | 25,197 |
| Bellevue | 3.677% | 3.677% | 0 | 0.000 | 18,957 | 45,520 |
| Belmond-Klemme | 3.877% | 3.877% | 0 | 0.000 | 28,181 | 50,058 |
| Bennett | 0.000% | 2.500% | 29,127 | 0.346 | 0 | 29,127 |
| Benton | 1.750% | 2.500% | 69,660 | 0.139 | 120,766 | 232,282 |
| Bettendorf | 4.595% | 4.595% | 0 | 0.000 | 1,333,503 | 100,977 |
| Bondurant-Farrar | 2.779% | 2.779% | 0 | 0.000 | 233,254 | 185,397 |
| Boone | 5.000% | 5.000% | 0 | 0.000 | 136,757 | 0 |
| Boyden-Hull | 3.179% | 3.179% | 0 | 0.000 | 0 | 68,511 |
| Boyer Valley | 0.000% | 2.500% | 66,745 | 0.416 | 0 | 66,745 |
| Brooklyn-Guernsey-Malcom | 3.236% | 3.236% | 0 | 0.000 | 76,740 | 56,672 |
| Burlington | 3.295% | 3.295% | 0 | 0.000 | 18,668 | 465,907 |
| CAL | 4.543% | 4.543% | 0 | 0.000 | 0 | 7,815 |
| Calamus-Wheatland | 0.000% | 2.500% | 68,675 | 0.478 | 0 | 68,675 |
| CAM | 3.754% | 3.754% | 0 | 0.000 | 0 | 32,740 |
| Camanche | 2.346% | 2.500% | 8,453 | 0.031 | 0 | 137,453 |
| Cardinal | 3.767% | 3.767% | 0 | 0.000 | 0 | 45,397 |
| Carlisle | 3.750% | 3.750% | 0 | 0.000 | 80,715 | 133,695 |
| Carroll | 4.476% | 4.476% | 0 | 0.000 | 0 | 54,067 |
| Cedar Falls | 2.309% | 2.500% | 54,834 | 0.036 | 45,821 | 718,166 |
| Cedar Rapids | 5.000% | 5.000% | 0 | 0.000 | 1,253,248 | 0 |
| Center Point-Urbana | 0.000% | 2.500% | 196,653 | 0.864 | 0 | 196,653 |
| Centerville | 5.000% | 5.000% | 0 | 0.000 | 29,520 | 0 |
| Central | 4.272% | 4.272% | 0 | 0.000 | 37,501 | 20,900 |
| Central City | 3.173% | 3.173% | 0 | 0.000 | 9,944 | 53,197 |
| Central Clinton | 3.419% | 3.419% | 0 | 0.000 | 40,208 | 144,612 |
| Central Decatur | 3.547% | 3.547% | 0 | 0.000 | 132,879 | 57,422 |
| Central Lee | 1.448% | 2.500% | 51,289 | 0.245 | 65,147 | 121,910 |
| Central Lyon | 4.646% | 4.646% | 0 | 0.000 | 0 | 15,199 |
| Central Springs | 1.995% | 2.500% | 26,336 | 0.083 | 0 | 130,379 |
| Chariton | 2.698% | 2.698% | 0 | 0.000 | 63,598 | 190,660 |
| Charles City | 4.215% | 4.215% | 0 | 0.000 | 68,283 | 73,745 |

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|--------------------------|---|---|--|--|---|--|
| Charter Oak-Ute | 0.000% | 2.500% | 47,708 | 0.364 | 0 | 47,708 |
| Cherokee | 2.447% | 2.500% | 3,014 | 0.013 | 0 | 141,042 |
| Clarinda | 2.407% | 2.500% | 5,290 | 0.021 | 0 | 142,479 |
| Clarion-Goldfield | 4.797% | 4.797% | 0 | 0.000 | 29,615 | 9,478 |
| Clarke | 0.000% | 2.500% | 207,995 | 0.709 | 0 | 207,995 |
| Clarksville | 4.900% | 4.900% | 0 | 0.000 | 0 | 2,134 |
| Clay Central-Everly | 4.887% | 4.887% | 0 | 0.000 | 2,107 | 2,678 |
| Clayton Ridge | 3.768% | 3.768% | 0 | 0.000 | 0 | 48,408 |
| Clear Creek Amana | 5.000% | 5.000% | 0 | 0.000 | 434,879 | 0 |
| Clear Lake | 3.325% | 3.325% | 0 | 0.000 | 0 | 129,544 |
| Clearfield | 0.000% | 2.500% | 13,289 | 0.369 | 0 | 13,289 |
| Clinton | 5.000% | 5.000% | 0 | 0.000 | 417,012 | 0 |
| Colfax-Mingo | 3.750% | 3.750% | 0 | 0.000 | 63,029 | 57,886 |
| College | 4.575% | 4.575% | 0 | 0.000 | 0 | 115,091 |
| Collins-Maxwell | 3.621% | 3.621% | 0 | 0.000 | 0 | 41,425 |
| Colo-NESCO School | 1.599% | 2.500% | 26,074 | 0.135 | 19,165 | 72,378 |
| Columbus | 3.756% | 3.756% | 0 | 0.000 | 988 | 67,083 |
| Coon Rapids-Bayard | 3.750% | 3.750% | 0 | 0.000 | 75,475 | 32,777 |
| Corning | 4.394% | 4.394% | 0 | 0.000 | 0 | 15,792 |
| Corwith-Wesley | 5.000% | 5.000% | 0 | 0.000 | 58,988 | 0 |
| Council Bluffs | 5.000% | 5.000% | 0 | 0.000 | 133,405 | 0 |
| Creston | 3.744% | 3.744% | 0 | 0.000 | 0 | 105,430 |
| Dallas Center-Grimes | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Danville | 5.000% | 5.000% | 0 | 0.000 | 24,966 | 0 |
| Davenport | 5.000% | 5.000% | 0 | 0.000 | 481,624 | 0 |
| Davis County | 5.000% | 5.000% | 0 | 0.000 | 193,089 | 0 |
| Decorah Community | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Delwood | 0.311% | 2.500% | 29,506 | 0.420 | 0 | 33,706 |
| Denison | 0.420% | 2.500% | 253,624 | 0.774 | 0 | 304,821 |
| Denver | 3.775% | 3.775% | 0 | 0.000 | 43,380 | 53,974 |
| Des Moines Independent | 5.000% | 5.000% | 0 | 0.000 | 1,097,132 | 0 |
| Diagonal | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Dike-New Hartford | 1.566% | 2.500% | 46,179 | 0.214 | 98,907 | 123,666 |
| Dows | 3.598% | 3.598% | 0 | 0.000 | 22,711 | 11,155 |
| Dubuque | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Dunkerton | 1.355% | 2.500% | 32,316 | 0.238 | 0 | 70,542 |
| Durant | 3.530% | 3.530% | 0 | 0.000 | 46,639 | 52,054 |
| Eagle Grove | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Earlham | 3.855% | 3.855% | 0 | 0.000 | 51,274 | 41,910 |
| East Buchanan | 3.214% | 3.214% | 0 | 0.000 | 0 | 59,708 |
| East Central | 2.314% | 2.500% | 3,821 | 0.035 | 37,269 | 51,459 |
| East Greene | 4.980% | 4.980% | 0 | 0.000 | 0 | 405 |
| East Marshall | 5.000% | 5.000% | 0 | 0.000 | 111,002 | 0 |
| East Mills | 5.000% | 5.000% | 0 | 0.000 | 0 | 1 |
| East Sac County | 4.613% | 4.613% | 0 | 0.000 | 0 | 21,323 |
| East Union | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Eastern Allamakee | 4.099% | 4.099% | 0 | 0.000 | 0 | 20,757 |
| Eddyville-Blakesburg | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Edgewood-Colesburg | 4.092% | 4.092% | 0 | 0.000 | 0 | 25,133 |
| Eldora-New Providence | 5.000% | 5.000% | 0 | 0.000 | 16,673 | 1 |
| Elk Horn-Kimballton | 4.731% | 4.731% | 0 | 0.000 | 72,493 | 3,932 |
| Emmetsburg | 5.000% | 5.000% | 0 | 0.000 | 24,370 | 0 |
| English Valleys | 5.000% | 5.000% | 0 | 0.000 | 38,421 | 0 |
| Essex | 4.501% | 4.501% | 0 | 0.000 | 38,488 | 6,920 |
| Estherville Lincoln Cent | 3.750% | 3.750% | 0 | 0.000 | 24,565 | 102,285 |
| Exira | 4.779% | 4.779% | 0 | 0.000 | 90,462 | 3,087 |
| Fairfield | 4.308% | 4.308% | 0 | 0.000 | 0 | 71,080 |
| Farragut | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Forest City | 4.441% | 4.441% | 0 | 0.000 | 0 | 35,488 |
| Fort Dodge | 5.000% | 5.000% | 0 | 0.000 | 578,880 | 0 |
| Fort Madison | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Fredericksburg | 3.984% | 3.984% | 0 | 0.000 | 97,299 | 15,361 |
| Fremont-Mills | 3.750% | 3.750% | 0 | 0.000 | 150,130 | 31,753 |

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| Galva-Holstein | 0.000% | 2.500% | 65,296 | 0.337 | 0 | 65,296 |
| Garner-Hayfield | 4.190% | 4.190% | 0 | 0.000 | 177,890 | 37,640 |
| George-Little Rock | 4.983% | 4.983% | 0 | 0.000 | 0 | 491 |
| Gilbert | 2.979% | 2.979% | 0 | 0.000 | 11,962 | 153,343 |
| Gilmore City-Bradgate | 0.000% | 2.500% | 20,200 | 0.232 | 0 | 20,200 |
| Gladbrook-Reinbeck | 3.650% | 3.650% | 0 | 0.000 | 44,250 | 51,687 |
| Glenwood | 4.982% | 4.982% | 0 | 0.000 | 176,050 | 2,226 |
| Glidden-Ralston | 2.753% | 2.753% | 0 | 0.000 | 0 | 43,857 |
| GMG | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Graettinger-Terril | 4.950% | 4.950% | 0 | 0.000 | 118,554 | 1,097 |
| Grinnell-Newburg | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Griswold | 5.000% | 5.000% | 0 | 0.000 | 124,915 | 0 |
| Grundy Center | 4.197% | 4.197% | 0 | 0.000 | 192,114 | 31,502 |
| Guthrie Center | 2.102% | 2.500% | 11,366 | 0.081 | 0 | 71,366 |
| Hamburg | 4.010% | 4.010% | 0 | 0.000 | 58,067 | 14,715 |
| Hampton-Dumont | 2.974% | 2.974% | 0 | 0.000 | 59,612 | 141,246 |
| Harlan | 5.000% | 5.000% | 0 | 0.000 | 91,207 | 0 |
| Harmony | 4.951% | 4.951% | 0 | 0.000 | 271,736 | 1,060 |
| Harris-Lake Park | 5.000% | 5.000% | 0 | 0.000 | 119,646 | 1 |
| Hartley-Melvin-Sanborn | 5.000% | 5.000% | 0 | 0.000 | 8,192 | 0 |
| Highland | 3.501% | 3.501% | 0 | 0.000 | 0 | 58,142 |
| Hinton | 4.904% | 4.904% | 0 | 0.000 | 0 | 3,055 |
| H-L-V | 4.770% | 4.770% | 0 | 0.000 | 30,306 | 4,648 |
| Howard-Winneshek | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Hubbard-Radcliffe | 4.950% | 4.950% | 0 | 0.000 | 18,058 | 1,223 |
| Hudson | 4.392% | 4.392% | 0 | 0.000 | 37,372 | 24,982 |
| Humboldt | 4.996% | 4.996% | 0 | 0.000 | 6,582 | 300 |
| IKM-Manning | 4.725% | 4.725% | 0 | 0.000 | 0 | 0 |
| Independence | 5.000% | 5.000% | 0 | 0.000 | 76,806 | 0 |
| Indianola | 4.975% | 4.975% | 0 | 0.000 | 115,326 | 5,100 |
| Interstate 35 | 3.750% | 3.750% | 0 | 0.000 | 176,501 | 66,844 |
| Iowa City | 5.000% | 5.000% | 0 | 0.000 | 496,001 | 0 |
| Iowa Falls | 5.000% | 5.000% | 0 | 0.000 | 3,104 | 0 |
| Iowa Valley | 3.395% | 3.395% | 0 | 0.000 | 116,154 | 56,158 |
| Janesville Consolidated | 3.820% | 3.820% | 0 | 0.000 | 56,021 | 26,054 |
| Jefferson-Scranton | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Jesup | 1.778% | 2.500% | 38,750 | 0.166 | 0 | 134,137 |
| Johnston | 3.300% | 3.300% | 0 | 0.000 | 180,669 | 627,290 |
| Keokuk | 4.957% | 4.957% | 0 | 0.000 | 0 | 5,107 |
| Keota | 2.763% | 2.763% | 0 | 0.000 | 46,160 | 44,037 |
| Kingsley-Pierson | 3.063% | 3.063% | 0 | 0.000 | 0 | 55,332 |
| Knoxville | 3.166% | 3.166% | 0 | 0.000 | 0 | 205,690 |
| Lake Mills | 2.706% | 2.706% | 0 | 0.000 | 159,113 | 81,814 |
| Lamoni | 3.197% | 3.197% | 0 | 0.000 | 0 | 37,264 |
| Laurens-Marathon | 4.646% | 4.646% | 0 | 0.000 | 0 | 7,029 |
| Lawton-Bronson | 4.016% | 4.016% | 0 | 0.000 | 13,935 | 36,740 |
| Le Mars | 2.169% | 2.500% | 41,076 | 0.071 | 0 | 309,967 |
| Lenox | 3.051% | 3.051% | 0 | 0.000 | 111,236 | 47,940 |
| Lewis Central | 3.425% | 3.425% | 0 | 0.000 | 298,119 | 243,932 |
| Linn-Mar | 2.449% | 2.500% | 20,791 | 0.012 | 403,654 | 1,009,791 |
| Lisbon | 0.453% | 2.500% | 80,971 | 0.652 | 0 | 98,881 |
| Logan-Magnolia | 0.674% | 2.500% | 63,028 | 0.447 | 0 | 86,306 |
| Lone Tree | 3.274% | 3.274% | 0 | 0.000 | 0 | 43,005 |
| Louisa-Muscatine | 3.938% | 3.938% | 0 | 0.000 | 39,155 | 48,611 |
| LuVerne | 4.720% | 4.720% | 0 | 0.000 | 0 | 1,176 |
| Lynnvile-Sully | 2.958% | 2.958% | 0 | 0.000 | 0 | 54,660 |
| Madrid | 0.000% | 2.500% | 98,986 | 0.948 | 0 | 98,986 |
| Manson Northwest Webster | 4.935% | 4.935% | 0 | 0.000 | 0 | 2,414 |
| Maple Valley | 4.198% | 4.198% | 0 | 0.000 | 32,453 | 34,803 |
| Maquoketa | 2.064% | 2.500% | 36,730 | 0.117 | 0 | 210,605 |
| Maquoketa Valley | 3.744% | 3.744% | 0 | 0.000 | 173,802 | 54,760 |
| Marcus-Meriden-Cleghorn | 3.731% | 3.731% | 0 | 0.000 | 116,502 | 34,367 |
| Marion Independent | 1.108% | 2.500% | 158,416 | 0.418 | 0 | 284,476 |

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| Marshalltown | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Martensdale-St Marys | 5.000% | 5.000% | 0 | 0.000 | 83,814 | 1 |
| Mason City | 5.000% | 5.000% | 0 | 0.000 | 63,067 | 0 |
| Mediapolis | 3.124% | 3.124% | 0 | 0.000 | 7,336 | 92,394 |
| Melcher-Dallas | 4.630% | 4.630% | 0 | 0.000 | 45,491 | 6,553 |
| MFL MarMac | 4.560% | 4.560% | 0 | 0.000 | 0 | 21,634 |
| Midland | 3.930% | 3.930% | 0 | 0.000 | 124,094 | 34,437 |
| Mid-Prairie | 2.833% | 2.833% | 0 | 0.000 | 38,451 | 153,509 |
| Missouri Valley | 2.818% | 2.818% | 0 | 0.000 | 11,899 | 109,607 |
| MOC-Floyd Valley | 3.791% | 3.791% | 0 | 0.000 | 0 | 98,034 |
| Montezuma | 4.879% | 4.879% | 0 | 0.000 | 18,710 | 3,841 |
| Monticello | 4.976% | 4.976% | 0 | 0.000 | 0 | 1,459 |
| Moravia | 4.863% | 4.863% | 0 | 0.000 | 0 | 2,883 |
| Mormon Trail | 3.747% | 3.747% | 0 | 0.000 | 0 | 18,945 |
| Morning Sun | 0.000% | 2.500% | 32,105 | 0.617 | 0 | 32,105 |
| Moulton-Udell | 4.546% | 4.546% | 0 | 0.000 | 92,075 | 5,607 |
| Mount Ayr | 4.771% | 4.771% | 0 | 0.000 | 0 | 8,371 |
| Mount Pleasant | 0.000% | 2.500% | 306,696 | 0.646 | 0 | 306,696 |
| Mount Vernon | 3.844% | 3.844% | 0 | 0.000 | 0 | 73,921 |
| Murray | 3.040% | 3.040% | 0 | 0.000 | 34,027 | 31,927 |
| Muscatine | 3.263% | 3.263% | 0 | 0.000 | 630,531 | 552,951 |
| Nashua-Plainfield | 2.790% | 2.790% | 0 | 0.000 | 0 | 88,145 |
| Nevada | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| New Hampton | 5.000% | 5.000% | 0 | 0.000 | 92,968 | 1 |
| New London | 3.461% | 3.461% | 0 | 0.000 | 0 | 47,092 |
| Newell-Fonda | 1.981% | 2.500% | 14,819 | 0.077 | 0 | 71,360 |
| Newton | 5.000% | 5.000% | 0 | 0.000 | 66,050 | 0 |
| Nodaway Valley | 3.804% | 3.804% | 0 | 0.000 | 313,848 | 49,705 |
| North Butler | 3.677% | 3.677% | 0 | 0.000 | 0 | 48,235 |
| North Cedar | 4.139% | 4.139% | 0 | 0.000 | 0 | 46,657 |
| North Fayette | 4.714% | 4.714% | 0 | 0.000 | 71,484 | 14,847 |
| North Iowa | 3.863% | 3.863% | 0 | 0.000 | 51,171 | 33,102 |
| North Kossuth | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| North Linn | 2.351% | 2.500% | 6,378 | 0.036 | 0 | 107,130 |
| North Mahaska | 3.836% | 3.836% | 0 | 0.000 | 0 | 37,543 |
| North Polk | 5.000% | 5.000% | 0 | 0.000 | 276,285 | 0 |
| North Scott | 5.000% | 5.000% | 0 | 0.000 | 20,462 | 0 |
| North Tama County | 5.000% | 5.000% | 0 | 0.000 | 10,539 | 0 |
| North Winneshiek | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Northeast | 4.342% | 4.342% | 0 | 0.000 | 24,892 | 21,555 |
| Northeast Hamilton | 4.435% | 4.435% | 0 | 0.000 | 11,741 | 7,900 |
| Northwood-Kensett | 3.660% | 3.660% | 0 | 0.000 | 78,253 | 40,987 |
| Norwalk | 3.535% | 3.535% | 0 | 0.000 | 0 | 209,794 |
| Odebolt-Arthur | 3.701% | 3.701% | 0 | 0.000 | 0 | 26,273 |
| Oelwein | 3.747% | 3.747% | 0 | 0.000 | 0 | 100,036 |
| Ogden | 5.000% | 5.000% | 0 | 0.000 | 116,530 | 0 |
| Okoboji | 4.715% | 4.715% | 0 | 0.000 | 0 | 15,164 |
| Olin Consolidated | 4.906% | 4.906% | 0 | 0.000 | 0 | 1,213 |
| Orient-Macksburg | 4.805% | 4.805% | 0 | 0.000 | 0 | 2,384 |
| Osage | 2.489% | 2.500% | 636 | 0.002 | 46,061 | 140,636 |
| Oskaloosa | 4.992% | 4.992% | 0 | 0.000 | 0 | 1,094 |
| Ottumwa | 0.000% | 2.500% | 672,997 | 0.849 | 0 | 672,997 |
| Panorama | 4.851% | 4.851% | 0 | 0.000 | 0 | 6,568 |
| Paton-Churdan | 4.973% | 4.973% | 0 | 0.000 | 0 | 309 |
| PCM | 3.368% | 3.368% | 0 | 0.000 | 91,509 | 99,550 |
| Pekin | 4.997% | 4.997% | 0 | 0.000 | 153,786 | 118 |
| Pella | 2.118% | 2.500% | 50,726 | 0.079 | 0 | 331,570 |
| Perry | 4.876% | 4.876% | 0 | 0.000 | 211,208 | 13,430 |
| Pleasant Valley | 2.556% | 2.556% | 0 | 0.000 | 57,358 | 593,725 |
| Pleasantville | 3.549% | 3.549% | 0 | 0.000 | 0 | 54,040 |
| Pocahontas Area | 3.572% | 3.572% | 0 | 0.000 | 0 | 62,226 |
| Postville | 4.846% | 4.846% | 0 | 0.000 | 363,768 | 5,216 |
| Prairie Valley | 3.307% | 3.307% | 0 | 0.000 | 0 | 65,115 |

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| Prescott | 4.994% | 4.994% | 0 | 0.000 | 0 | 34 |
| Preston | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Red Oak | 5.000% | 5.000% | 0 | 0.000 | 12,516 | 0 |
| Remsen-Union | 0.000% | 2.500% | 58,263 | 0.283 | 0 | 58,263 |
| Riceville | 3.257% | 3.257% | 0 | 0.000 | 0 | 28,930 |
| River Valley | 2.719% | 2.719% | 0 | 0.000 | 40,416 | 57,643 |
| Riverside | 5.000% | 5.000% | 0 | 0.000 | 236,095 | 0 |
| Rock Valley | 3.673% | 3.673% | 0 | 0.000 | 3,515 | 53,149 |
| Rockwell City-Lytton | 4.928% | 4.928% | 0 | 0.000 | 129,776 | 2,035 |
| Roland-Story | 3.357% | 3.357% | 0 | 0.000 | 92,891 | 93,195 |
| Rudd-Rockford-Marble Rk | 3.301% | 3.301% | 0 | 0.000 | 26,081 | 47,341 |
| Ruthven-Ayrshire | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Saydel | 5.000% | 5.000% | 0 | 0.000 | 34,914 | 0 |
| Schaller-Crestland | 4.894% | 4.894% | 0 | 0.000 | 0 | 2,396 |
| Schleswig | 0.000% | 2.500% | 46,418 | 0.428 | 0 | 46,418 |
| Sentral | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Sergeant Bluff-Luton | 3.976% | 3.976% | 0 | 0.000 | 0 | 82,280 |
| Seymour | 0.500% | 2.500% | 28,556 | 0.338 | 0 | 35,691 |
| Sheldon | 4.517% | 4.517% | 0 | 0.000 | 0 | 28,295 |
| Shenandoah | 3.750% | 3.750% | 0 | 0.000 | 50,681 | 74,270 |
| Sibley-Ocheyedan | 4.830% | 4.830% | 0 | 0.000 | 4,138 | 7,505 |
| Sidney | 4.839% | 4.839% | 0 | 0.000 | 57,263 | 3,340 |
| Sigourney | 4.040% | 4.040% | 0 | 0.000 | 0 | 32,077 |
| Sioux Center | 5.000% | 5.000% | 0 | 0.000 | 11,517 | 0 |
| Sioux Central | 5.000% | 5.000% | 0 | 0.000 | 146,200 | 0 |
| Sioux City | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Solon | 1.995% | 2.500% | 37,944 | 0.112 | 35,022 | 187,891 |
| South Hamilton | 4.752% | 4.752% | 0 | 0.000 | 298,564 | 10,156 |
| South O'Brien | 4.942% | 4.942% | 0 | 0.000 | 0 | 2,331 |
| South Page | 4.568% | 4.568% | 0 | 0.000 | 67,802 | 5,651 |
| South Tama County | 1.890% | 2.500% | 53,447 | 0.172 | 0 | 219,074 |
| South Winneshiek | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Southeast Polk | 5.000% | 5.000% | 0 | 0.000 | 629,718 | 0 |
| Southeast Warren | 5.000% | 5.000% | 0 | 0.000 | 41,941 | 0 |
| Southeast Webster Grand | 3.477% | 3.477% | 0 | 0.000 | 0 | 50,764 |
| Southern Cal | 4.990% | 4.990% | 0 | 0.000 | 0 | 303 |
| Spencer | 5.000% | 5.000% | 0 | 0.000 | 3,546 | 1 |
| Spirit Lake | 5.000% | 5.000% | 0 | 0.000 | 71,843 | 1 |
| Springville | 1.904% | 2.500% | 13,935 | 0.129 | 0 | 58,466 |
| St Ansgar | 3.394% | 3.394% | 0 | 0.000 | 30,168 | 61,141 |
| Stanton | 0.000% | 2.500% | 27,005 | 0.432 | 0 | 27,005 |
| Starmont | 4.979% | 4.979% | 0 | 0.000 | 0 | 790 |
| Storm Lake | 4.999% | 4.999% | 0 | 0.000 | 13,109 | 82 |
| Stratford | 4.691% | 4.691% | 0 | 0.000 | 0 | 3,143 |
| Sumner | 4.077% | 4.077% | 0 | 0.000 | 64,394 | 31,359 |
| Tipton | 1.135% | 2.500% | 69,106 | 0.290 | 0 | 126,578 |
| Titonka Consolidated | 3.119% | 3.119% | 0 | 0.000 | 48,827 | 17,042 |
| Treynor | 1.358% | 2.500% | 40,989 | 0.207 | 12,027 | 89,745 |
| Tri-Center | 4.956% | 4.956% | 0 | 0.000 | 0 | 1,810 |
| Tri-County | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Tripoli | 3.370% | 3.370% | 0 | 0.000 | 56,752 | 45,288 |
| Turkey Valley | 4.843% | 4.843% | 0 | 0.000 | 37,134 | 3,755 |
| Twin Cedars | 4.229% | 4.229% | 0 | 0.000 | 0 | 18,311 |
| Twin Rivers | 0.000% | 2.500% | 26,094 | 0.247 | 0 | 26,094 |
| Underwood | 4.991% | 4.991% | 0 | 0.000 | 0 | 405 |
| Union | 4.489% | 4.489% | 0 | 0.000 | 41,706 | 38,446 |
| United | 2.851% | 2.851% | 0 | 0.000 | 58,517 | 39,711 |
| Urbandale | 4.989% | 4.989% | 0 | 0.000 | 0 | 2,099 |
| Valley | 3.831% | 3.831% | 0 | 0.000 | 32,572 | 31,381 |
| Van Buren | 5.000% | 5.000% | 0 | 0.000 | 40,025 | 1 |
| Van Meter | 3.389% | 3.389% | 0 | 0.000 | 0 | 56,596 |
| Ventura | 5.000% | 5.000% | 0 | 0.000 | 134,558 | 0 |
| Villisca | 3.611% | 3.611% | 0 | 0.000 | 6,817 | 30,188 |

| District | Maximum Between FY 2010 and Est. FY 2013 | Maximum Ratio Allowed Under Proposal | Potential Property Tax Increase for Districts Based on Maximum Ratio Allowed Under Proposal | Potential Property Tax Rate Increase for Districts Below 2.5% Ratio | Preliminary FY 2011 Restricted Fund Balance for Dropout Prevention Program | Estimated Reduction in MAG Funding Capacity |
|----------------------|---|---|--|--|---|--|
| Vinton-Shellsburg | 2.963% | 2.963% | 0 | 0.000 | 0 | 206,214 |
| Waco | 5.000% | 5.000% | 0 | 0.000 | 266,457 | 0 |
| Walnut | 4.910% | 4.910% | 0 | 0.000 | 85,077 | 1,091 |
| Wapello | 2.126% | 2.500% | 16,289 | 0.091 | 69,861 | 108,974 |
| Wapsie Valley | 1.293% | 2.500% | 50,883 | 0.293 | 0 | 105,429 |
| Washington | 3.556% | 3.556% | 0 | 0.000 | 294,617 | 150,718 |
| Waterloo | 5.000% | 5.000% | 0 | 0.000 | 202,156 | 0 |
| Waukee | 3.613% | 3.613% | 0 | 0.000 | 329,571 | 591,856 |
| Waverly-Shell Rock | 2.374% | 2.500% | 14,286 | 0.025 | 155,557 | 282,617 |
| Wayne | 5.000% | 5.000% | 0 | 0.000 | 35,998 | 0 |
| Webster City | 5.000% | 5.000% | 0 | 0.000 | 155,411 | 0 |
| West Bend-Mallard | 4.053% | 4.053% | 0 | 0.000 | 34,291 | 18,637 |
| West Branch | 5.000% | 5.000% | 0 | 0.000 | 128,892 | 0 |
| West Burlington Ind | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| West Central | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| West Central Valley | 3.459% | 3.459% | 0 | 0.000 | 87,604 | 89,008 |
| West Delaware County | 2.949% | 2.949% | 0 | 0.000 | 15,000 | 195,312 |
| West Des Moines | 5.000% | 5.000% | 0 | 0.000 | 179,661 | 0 |
| West Fork CSD | 2.878% | 2.878% | 0 | 0.000 | 38,946 | 92,751 |
| West Hancock | 4.998% | 4.998% | 0 | 0.000 | 0 | 59 |
| West Harrison | 3.780% | 3.780% | 0 | 0.000 | 0 | 32,734 |
| West Liberty | 3.631% | 3.631% | 0 | 0.000 | 85,977 | 101,910 |
| West Lyon | 3.831% | 3.831% | 0 | 0.000 | 128,134 | 57,213 |
| West Marshall | 1.074% | 2.500% | 75,204 | 0.334 | 0 | 131,801 |
| West Monona | 3.677% | 3.677% | 0 | 0.000 | 25,138 | 56,908 |
| West Sioux | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Western Dubuque | 4.130% | 4.130% | 0 | 0.000 | 0 | 153,864 |
| Westwood | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Whiting | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Williamsburg | 4.425% | 4.425% | 0 | 0.000 | 31,600 | 38,322 |
| Wilton | 5.000% | 5.000% | 0 | 0.000 | 49,371 | 0 |
| Winfield-Mt Union | 4.635% | 4.635% | 0 | 0.000 | 79,014 | 7,974 |
| Winterset | 4.014% | 4.014% | 0 | 0.000 | 0 | 101,083 |
| Woden-Crystal Lake | 5.000% | 5.000% | 0 | 0.000 | 0 | 0 |
| Woodbine | 0.000% | 2.500% | 66,371 | 0.494 | 0 | 66,371 |
| Woodbury Central | 2.604% | 2.604% | 0 | 0.000 | 19,605 | 86,039 |
| Woodward-Granger | 3.724% | 3.724% | 0 | 0.000 | 47,452 | 65,842 |
| Total | | | \$ 3,585,344 | | \$ 23,123,595 | \$ 21,240,922 |

Notes:

MAG = Modified Allowable Growth

FY 2013 data is estimated as of 4/5/ 2012, subject to change, and should not be considered official.

Amendment H-8387 provides that districts cannot have a ratio for Dropout Prevention/Returning Dropout Program modified allowable growth funding greater than the maximum such ratio between FY 2010 and FY 2013, or 2.5%, whichever is greater.

The "Potential Property Tax Increase for Districts Based on Maximum Ratio Allowed Under Proposal" applies to districts that have a maximum ratio below 2.5%. The estimated amount is the difference in the modified allowable growth amount that can be generated between a district's maximum ratio and the 2.5% ratio.

Property tax rates are expressed in \$1,000 of taxable valuations.

The "Preliminary FY 2011 Restricted Fund Balance for Dropout Prevention Program" is provided for comparison purposes only. School districts will be required to use restricted fund balances prior to levying for modified allowable growth for Program funding. Since this ratio restriction won't be in place until FY 2014, the LSA assumes that restricted fund balances will change significantly and the impact on reductions to property taxes is unknown.

The "Estimated Reduction in MAG Funding Capacity" provides the change from current law based on the proposal (rounding of the ratio level may have an impact on amounts displayed in the column). Capacity will decrease as a result of lowering the current law maximum ratio of 5.0% to the maximum ratio level specified in the amendment.

Sources:

Iowa Department of Education, Preliminary Modified Allowable Growth for Returning Dropouts/Dropout Prevention file

Iowa Department of Management, School Aid file

LSA analysis and calculations

Fiscal Note

Fiscal Services Division



SF 2332 – Enhanced 911 Emergency Communications (LSB 6024SZ)
Analyst: Jennifer Acton (Phone: 515-281-7846) (jennifer.acton@legis.state.ia.us)
Fiscal Note Version – As Amended By Senate Ways and Means Committee

Description

Senate File 2332 relates to the enhanced 911 emergency communication systems, including surcharges and the allocation of moneys collected from such surcharges and replacing the existing surcharge on prepaid wireless service with a new surcharge collected at the point of retail sale. The provisions of the Bill establishing the prepaid wireless E911 surcharge take effect January 1, 2013, and apply to retail sales of prepaid wireless telecommunications service occurring on or after that date. The Bill also requires Homeland Security and Emergency Management Division in the Department of Public Defense to convene a task force of stakeholders to consider and offer recommendations regarding needed upgrades and enhancements to the State's E911 programs. The task force report containing recommendations to the General Assembly is due December 1, 2012.

Background

For additional background on enhanced 911 communications for both wireline E911 funding and wireless E911 funding please see the Legislative Services Agency Fiscal Topic at:
https://www.legis.iowa.gov/DOCS/LSA/Fiscal_Topics/2011/FTJDA001.PDF

Under current law, 21.0% of the total amount of surcharge generated per calendar quarter is allocated to wireless carriers to recover their costs to deliver E911 Phase 1 services (call-back number and tower location of the call). In the late 1990s, the Federal Communications Commission (FCC) stated there was no need for a government-mandated carrier cost recovery mechanism, noting that carriers are free to recover these costs in their charges to customers, either through their service rates or through specific surcharges on customer bills. Nevertheless, the Commission emphasized that states are free to have a carrier cost recovery mechanism in place if they so choose.

Under current law, 25.0% of the total amount of the surcharge generated per calendar quarter is allocated to the Public Safety Answering Points (PSAPs). There are currently 117 PSAPs in Iowa. The distribution of funds is based on a formula: 65.0% of the total is based on the square mileage of the local 911 service area and 35.0% of the total is based on the volume of the wireless E911 calls that the PSAPs receive with a minimum of \$1,000 per PSAP, per calendar quarter.

Under current law, the Iowa Code and Administrative Rules address prepaid wireless telecommunications service. Iowa Code section [34A.7A\(1\)\(c\)\(1\)](#) states that in the case of prepaid wireless telephone service, the surcharge will be remitted based on the address associated with the point of purchase, the customer billing address, or the location associated with the mobile device for each active prepaid wireless telephone that has a sufficient positive balance. Administrative Rule 10.8(5)(a) states that wireless service providers will collect, on a monthly basis, the surcharge from each active prepaid customer whose account balance is equal to or greater than the surcharge. The current surcharge is \$0.65 per month. A partial

payment is applied to the amount owed the wireless carrier first and the remainder is applied to the surcharge. The wireless carrier is entitled to retain 1.0% of any wireless surcharge collected for administration purposes. The wireless E911 surcharge is not subject to sales or use tax.

According to the FCC Fifteenth Report (FCC 11-103), until recently in the United States, most mobile wireless subscribers paid their phone bills after they incurred charges (postpaid service), requiring service providers to extend credit to their customers. Prepaid service requires customers to pay for service prior to making calls and does not require a credit check. Phones and prepaid calling cards are sold at Best Buy, Wal-Mart, Target, and Radio Shack in addition to drug stores and other local retail outlets. According to the Report, the majority of wireless subscribers in the United States are postpaid with 19.0% being prepaid; however, the prepaid and wholesale segments continued to grow at a faster pace in 2009 than postpaid.

Assumptions

1. The estimates are based on six calendar quarters of data beginning with the third Calendar Quarter report 2010 (July – September 2010) through the fourth Calendar Quarter report 2011 (October – December 2011).
2. The average amount of revenue generated per calendar quarter is \$4.3 million.
3. The estimated number of cell phone subscribers in Iowa is 2.2 million.
4. The average amount generated under the current formula at 21.0% of the total is \$903,000 per quarter. Under the Bill, this amount would no longer be allocated for wireless carrier cost recovery.
5. The average amount distributed among the 117 PSAPs under the current formula is approximately \$1.1 million per calendar quarter. Under the Bill, this amount would increase from 25.0% to 46.0% resulting in an additional \$903,000 or \$2.0 million per calendar quarter being allocated to the 117 PSAPs through the formula. The attachment shows the estimated amount per month each PSAP will receive based on the most recent quarterly report. This assumes that the amount of revenue coming in per quarter remains at the estimated rates.
6. For the fourth calendar quarter, there were 248,321 calls made to PSAPs, with approximately 75.0% wireless calls and 25.0% wireline calls.
7. Industry data suggests the following prepaid subscriber average purchase/usage activity:
 - 60.0% purchase a prepaid card on a monthly basis.
 - 30.0% purchase a prepaid card every two months.
 - 5.0% purchase a prepaid card every three months.
 - 5.0% purchase a prepaid card every week.
8. The minimum amount of service established in the Bill is 10 minutes or less or five dollars or less.
9. The Bill changes the collection of the surcharge for wireless prepaid phones from the wireless service providers collecting a \$0.65 surcharge monthly to the retailers collecting a \$0.33 surcharge at the time of sale. Under current law, wireless providers are permitted to retain 1.0% of the surcharge (one-half cent (.005) per month or one and one-half cents (.015) per quarter). Under the Bill, retailers are permitted to deduct and retain 3.0% of prepaid wireless E911 surcharges (approximately one cent (.0099)).

10. Retailers are required to remit the surcharge to the Department of Revenue in the same manner as sales and use tax under Chapter 423. Within 30 days of receipt, the Department is required to remit all prepaid wireless 911 surcharges to the Treasurer of State for deposit in the E911 emergency communications fund. Prior to remitting the money to the Treasurer's office, the Department of Revenue is permitted to retain an amount not to exceed 2.0% of collected surcharges to reimburse its direct costs of administering the collection and remittance of prepaid wireless E911 surcharges. If one cent is retained by the retailers and if the Department retains the maximum 2.0% allowed under the Bill, of the 32 cents remaining, the Department will retain approximately 2/3 of a penny or 0.64 cents per retail transaction.
11. The Department will be required to account for the receipt of surcharge returns and payments and the distribution of the surcharge. The start-up process for this program will require changes to the Department's "e-file & pay" system that is used by retailers to file sale tax returns and remit sales taxes. The Department will also be required to make changes to the Integrated Revenue Information System to register retailers, process returns, and balance remittances with returns will also be required and has the potential to require staff to commit significant development time; however, an estimate of those costs is not currently available. The Bill does not specifically address whether the Department is to institute an enforcement program of audit and collections.
12. According to the FCC Report, in the United States, 19.0% of wireless subscribers are prepaid. Of the 2.2 million cell phone subscribers in Iowa, approximately 418,000 may be from prepaid wireless phones; however, figures for prepaid wireless phones are not tracked separately by the wireless carriers and therefore the number of wireless prepaid phones in Iowa is unknown.

Fiscal Impact

Based on current revenue estimates, the elimination of wireless carrier cost recovery and the increase in the PSAP percentage from 25.0% to 46.0% will result in an additional \$929,000 per quarter or an estimated \$3.7 million in additional revenue to the PSAPs.

The number of wireless prepaid phones is unknown but may make up to 19.0% of the total revenue received per quarter. Changing the billing from wireless service providers remitting \$0.65 on a monthly basis to the retailer collecting \$0.33 at the time of sale is unknown at this time (experience varies nationally).

The Department of Revenue estimates the need for significant modifications to their system and/or forms to collect the surcharge revenue from the retailers. The following chart shows the summary of the estimated fiscal impact.

| Purpose | Amount | Funding Source |
|---|---------------|-----------------------|
| Modification of the e-file and pay system | \$ 43,200 | General Fund |
| Changes to the Integrated Revenue Information System | unknown | General Fund |
| 0.5 FTE position for an Administrative Assistant 2 | \$ 43,500 | Surcharge |
| * Does not include any cost estimates for a follow-up audit, enforcement, or collection activities. | | |

Sources

Homeland Security and Emergency Management Division
Department of Revenue

/s/ Holly M. Lyons

April 9, 2012

The fiscal note for this bill was prepared pursuant to **Joint Rule 17**. Data used in developing this fiscal note, including correctional and minority impact information, is available from the Fiscal Services Division of the Legislative Services Agency upon request.

Estimated Quarterly Payments to PSAPs Per SF 2332

| County | Square Miles of Service Area | Number of E911 Wireless Calls | Total Dollars Available | Minimum Payment | Square Miles Calculation | Number of Calls Calculation | Proposed Payment Amount at 46% | Current Payment Amount at 25% | Difference Per Quarter |
|-------------|------------------------------|-------------------------------|-------------------------|-----------------|--------------------------|-----------------------------|--------------------------------|-------------------------------|------------------------|
| Allamakee | 600 | 511 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 13,358.58 | \$ 1,381.43 | \$ 15,740.01 | \$ 8,600.40 | \$ 7,139.61 |
| Appanoose | 525 | 562 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 11,688.75 | \$ 1,519.30 | \$ 14,208.05 | \$ 7,810.47 | \$ 6,397.58 |
| Audubon | 393 | 464 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 8,749.87 | \$ 1,254.37 | \$ 11,004.24 | \$ 6,158.49 | \$ 4,845.75 |
| Benton | 720 | 1,931 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 16,030.29 | \$ 5,220.23 | \$ 22,250.52 | \$ 11,957.41 | \$ 10,293.11 |
| Black Hawk | 624 | 11,333 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 13,892.92 | \$ 30,637.41 | \$ 45,530.33 | \$ 23,961.18 | \$ 21,569.15 |
| Boone | 576 | 1,536 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 4,152.39 | \$ 17,976.62 | \$ 9,753.66 | \$ 8,222.96 |
| Bremer | 432 | 952 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 9,618.18 | \$ 2,573.62 | \$ 13,191.80 | \$ 7,286.46 | \$ 5,905.34 |
| Buchanan | 576 | 970 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 2,622.28 | \$ 16,446.51 | \$ 8,964.69 | \$ 7,481.82 |
| Buena Vista | 625 | 1,106 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 13,915.18 | \$ 2,989.94 | \$ 17,905.12 | \$ 9,716.79 | \$ 8,188.33 |
| Butler | 576 | 463 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 1,251.67 | \$ 15,075.90 | \$ 8,257.96 | \$ 6,817.94 |
| Calhoun | 587 | 388 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 13,069.14 | \$ 1,048.91 | \$ 15,118.05 | \$ 8,279.69 | \$ 6,838.36 |
| Carroll | 576 | 1,316 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 3,557.65 | \$ 17,381.88 | \$ 9,446.99 | \$ 7,934.89 |
| Cass | 576 | 1,081 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 2,922.35 | \$ 16,746.58 | \$ 9,119.41 | \$ 7,627.17 |
| Cedar | 576 | 1,154 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 3,119.70 | \$ 16,943.93 | \$ 9,221.17 | \$ 7,722.76 |
| Cerro Gordo | 576 | 2,843 | \$ 2,035,017.56 | \$ 2,000.00 | \$ 12,824.23 | \$ 7,685.71 | \$ 22,509.94 | \$ 12,575.54 | \$ 9,934.40 |
| Cherokee | 576 | 592 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 1,600.40 | \$ 15,424.63 | \$ 8,437.78 | \$ 6,986.85 |
| Chickasaw | 504 | 499 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 11,221.20 | \$ 1,348.99 | \$ 13,570.19 | \$ 7,481.57 | \$ 6,088.62 |
| Clay | 576 | 1,005 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 2,716.90 | \$ 16,541.13 | \$ 9,013.47 | \$ 7,527.66 |
| Clayton | 762 | 727 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 16,965.39 | \$ 1,965.36 | \$ 19,930.75 | \$ 10,761.27 | \$ 9,169.48 |
| Clinton | 710 | 3,348 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 15,807.65 | \$ 9,050.92 | \$ 25,858.57 | \$ 13,817.83 | \$ 12,040.74 |
| Crawford | 720 | 966 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 16,030.29 | \$ 2,611.47 | \$ 19,641.76 | \$ 10,612.25 | \$ 9,029.51 |
| Dallas | 576 | 2,664 | \$ 2,035,017.56 | \$ 2,000.00 | \$ 12,824.23 | \$ 7,201.81 | \$ 22,026.04 | \$ 12,326.03 | \$ 9,700.01 |
| Davis | 504 | 227 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 11,221.20 | \$ 613.67 | \$ 12,834.87 | \$ 7,102.42 | \$ 5,732.45 |
| Decatur | 538 | 476 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 11,978.19 | \$ 1,286.81 | \$ 14,265.00 | \$ 7,839.84 | \$ 6,425.16 |
| Delaware | 576 | 592 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 1,600.40 | \$ 15,424.63 | \$ 8,437.78 | \$ 6,986.85 |
| Des Moines | 409 | 5,708 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 9,106.10 | \$ 15,430.90 | \$ 25,537.00 | \$ 13,652.02 | \$ 11,884.98 |
| Dickinson | 381 | 720 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 8,482.70 | \$ 1,946.43 | \$ 11,429.13 | \$ 6,377.57 | \$ 5,051.56 |
| Dubuque | 612 | 5,346 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 13,625.75 | \$ 14,452.27 | \$ 29,078.02 | \$ 15,477.88 | \$ 13,600.14 |
| Emmet | 406 | 426 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 9,039.30 | \$ 1,151.64 | \$ 11,190.94 | \$ 6,254.76 | \$ 4,936.18 |
| Fayette | 730 | 858 | \$ 2,035,017.56 | \$ 2,000.00 | \$ 16,252.93 | \$ 2,319.50 | \$ 20,572.43 | \$ 11,576.50 | \$ 8,995.93 |
| Floyd | 460 | 697 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 10,241.58 | \$ 1,884.26 | \$ 13,125.84 | \$ 7,252.45 | \$ 5,873.39 |
| Franklin | 576 | 603 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 1,630.14 | \$ 15,454.37 | \$ 8,453.11 | \$ 7,001.26 |
| Fremont | 516 | 483 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 11,488.38 | \$ 1,305.73 | \$ 13,794.11 | \$ 7,597.03 | \$ 6,197.08 |
| Greene | 500 | 450 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 11,132.15 | \$ 1,216.52 | \$ 13,348.67 | \$ 7,367.35 | \$ 5,981.32 |
| Grundy | 504 | 545 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 11,221.20 | \$ 1,473.34 | \$ 13,694.54 | \$ 7,545.69 | \$ 6,148.85 |
| Hamilton | 577 | 1,286 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,846.50 | \$ 3,476.55 | \$ 17,323.05 | \$ 9,416.65 | \$ 7,906.40 |
| Hancock | 576 | 708 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 1,913.99 | \$ 15,738.22 | \$ 8,599.47 | \$ 7,138.75 |

Estimated Quarterly Payments to PSAPs Per SF 2332

| County | Square Miles of Service Area | Number of E911 Wireless Calls | Total Dollars Available | Minimum Payment | Square Miles Calculation | Number of Calls Calculation | Proposed Payment Amount at 46% | Current Payment Amount at 25% | Difference Per Quarter |
|---------------|------------------------------|-------------------------------|-------------------------|-----------------|--------------------------|-----------------------------|--------------------------------|-------------------------------|------------------------|
| Hardin | 533 | 864 | \$ 2,035,017.56 | \$ 2,000.00 | \$ 11,866.87 | \$ 2,335.72 | \$ 16,202.59 | \$ 9,323.29 | \$ 6,879.30 |
| Harrison | 794 | 1,208 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 17,677.85 | \$ 3,265.68 | \$ 21,943.53 | \$ 11,799.12 | \$ 10,144.41 |
| Henry | 503 | 1,258 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 11,198.94 | \$ 3,400.85 | \$ 15,599.79 | \$ 8,528.09 | \$ 7,071.70 |
| Howard | 480 | 333 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 10,686.86 | \$ 900.23 | \$ 12,587.09 | \$ 6,974.65 | \$ 5,612.44 |
| Humboldt | 497 | 453 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 11,065.35 | \$ 1,224.63 | \$ 13,289.98 | \$ 7,337.09 | \$ 5,952.89 |
| Ida | 432 | 375 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 9,618.18 | \$ 1,013.77 | \$ 11,631.95 | \$ 6,482.15 | \$ 5,149.80 |
| Iowa | 586 | 1,154 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 13,046.88 | \$ 3,119.70 | \$ 17,166.58 | \$ 9,335.97 | \$ 7,830.61 |
| Jackson | 650 | 943 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 14,471.79 | \$ 2,549.29 | \$ 18,021.08 | \$ 9,776.58 | \$ 8,244.50 |
| Jasper | 735 | 2,396 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 16,364.26 | \$ 6,477.30 | \$ 23,841.56 | \$ 12,777.79 | \$ 11,063.77 |
| Jefferson | 432 | 907 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 9,618.18 | \$ 2,451.97 | \$ 13,070.15 | \$ 7,223.73 | \$ 5,846.42 |
| Johnson | 620 | 9,733 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 13,803.86 | \$ 26,312.00 | \$ 41,115.86 | \$ 21,684.95 | \$ 19,430.91 |
| Jones | 576 | 903 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 2,441.15 | \$ 16,265.38 | \$ 8,871.29 | \$ 7,394.09 |
| Keokuk | 576 | 361 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 975.92 | \$ 14,800.15 | \$ 8,115.77 | \$ 6,684.38 |
| Kossuth | 980 | 434 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 21,819.01 | \$ 1,173.27 | \$ 23,992.28 | \$ 12,855.51 | \$ 11,136.77 |
| Lee | 517 | 5,114 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 11,510.64 | \$ 13,825.09 | \$ 26,335.73 | \$ 14,063.86 | \$ 12,271.87 |
| Linn | 720 | 19,581 | \$ 2,035,017.56 | \$ 3,000.00 | \$ 16,030.29 | \$ 52,934.89 | \$ 71,965.18 | \$ 38,560.53 | \$ 33,404.65 |
| Louisa | 400 | 602 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 8,905.72 | \$ 1,627.44 | \$ 11,533.16 | \$ 6,431.21 | \$ 5,101.95 |
| Lucas | 432 | 435 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 9,618.18 | \$ 1,175.97 | \$ 11,794.15 | \$ 6,565.79 | \$ 5,228.36 |
| Lyon | 576 | 472 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 1,276.00 | \$ 15,100.23 | \$ 8,270.50 | \$ 6,829.73 |
| Mahaska | 491 | 1,316 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 10,931.77 | \$ 3,557.65 | \$ 15,489.42 | \$ 8,471.18 | \$ 7,018.24 |
| Marion | 553 | 1,867 | \$ 2,035,017.56 | \$ 2,000.00 | \$ 12,312.15 | \$ 5,047.21 | \$ 19,359.36 | \$ 10,951.01 | \$ 8,408.35 |
| Marshall | 576 | 2,935 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 7,934.42 | \$ 21,758.65 | \$ 11,703.79 | \$ 10,054.86 |
| Mills | 439 | 1,286 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 9,774.03 | \$ 3,476.55 | \$ 14,250.58 | \$ 7,832.39 | \$ 6,418.19 |
| Mitchell | 480 | 257 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 10,686.86 | \$ 694.77 | \$ 12,381.63 | \$ 6,868.71 | \$ 5,512.92 |
| Monona | 706 | 899 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 15,718.59 | \$ 2,430.34 | \$ 19,148.93 | \$ 10,358.14 | \$ 8,790.79 |
| Monroe | 432 | 565 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 9,618.18 | \$ 1,527.41 | \$ 12,145.59 | \$ 6,747.00 | \$ 5,398.59 |
| Montgomery | 432 | 750 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 9,618.18 | \$ 2,027.54 | \$ 12,645.72 | \$ 7,004.88 | \$ 5,640.84 |
| Muscatine | 439 | 3,182 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 9,774.03 | \$ 8,602.16 | \$ 19,376.19 | \$ 10,475.31 | \$ 8,900.88 |
| O'Brien | 576 | 704 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 1,903.18 | \$ 15,727.41 | \$ 8,593.90 | \$ 7,133.51 |
| Osceola | 391 | 232 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 8,705.34 | \$ 627.18 | \$ 10,332.52 | \$ 5,812.14 | \$ 4,520.38 |
| Page | 535 | 536 | \$ 2,035,017.56 | \$ 2,000.00 | \$ 11,911.40 | \$ 1,449.01 | \$ 15,360.41 | \$ 8,889.03 | \$ 6,471.38 |
| Palo Alto | 576 | 493 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 1,332.77 | \$ 15,157.00 | \$ 8,299.77 | \$ 6,857.23 |
| Plymouth | 865 | 1,166 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 19,258.61 | \$ 3,152.14 | \$ 23,410.75 | \$ 12,555.66 | \$ 10,855.09 |
| Pocahontas | 576 | 333 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 900.23 | \$ 14,724.46 | \$ 8,076.74 | \$ 6,647.72 |
| Polk | 592 | 51,238 | \$ 2,035,017.56 | \$ 3,000.00 | \$ 13,180.46 | \$ 138,515.81 | \$ 154,696.27 | \$ 81,219.18 | \$ 73,477.09 |
| Pottawattamie | 959 | 13,881 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 21,351.46 | \$ 37,525.62 | \$ 59,877.08 | \$ 31,358.81 | \$ 28,518.27 |
| Poweshiek | 625 | 1,658 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 13,915.18 | \$ 4,482.20 | \$ 19,397.38 | \$ 10,486.25 | \$ 8,911.13 |

Estimated Quarterly Payments to PSAPs Per SF 2332

| County | Square Miles of Service Area | Number of E911 Wireless Calls | Total Dollars Available | Minimum Payment | Square Miles Calculation | Number of Calls Calculation | Proposed Payment Amount at 46% | Current Payment Amount at 25% | Difference Per Quarter |
|-----------------------------------|------------------------------|-------------------------------|-------------------------|----------------------|--------------------------|-----------------------------|--------------------------------|-------------------------------|------------------------|
| Ringgold | 364 | 181 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 8,104.20 | \$ 489.31 | \$ 9,593.51 | \$ 5,431.07 | \$ 4,162.44 |
| Sac | 576 | 404 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 1,092.17 | \$ 14,916.40 | \$ 8,175.71 | \$ 6,740.69 |
| Scott | 460 | 22,033 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 10,241.58 | \$ 59,563.58 | \$ 70,805.16 | \$ 36,993.65 | \$ 33,811.51 |
| Shelby | 585 | 476 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 13,024.61 | \$ 1,286.81 | \$ 15,311.42 | \$ 8,379.40 | \$ 6,932.02 |
| Sioux | 770 | 1,925 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 17,143.51 | \$ 5,204.01 | \$ 23,347.52 | \$ 12,523.05 | \$ 10,824.47 |
| Story | 576 | 4,600 | \$ 2,035,017.56 | \$ 2,000.00 | \$ 12,824.23 | \$ 12,435.55 | \$ 27,259.78 | \$ 15,024.71 | \$ 12,235.07 |
| Tama | 720 | 940 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 16,030.29 | \$ 2,541.18 | \$ 19,571.47 | \$ 10,576.01 | \$ 8,995.46 |
| Van Buren | 487 | 573 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 10,842.71 | \$ 1,549.04 | \$ 13,391.75 | \$ 7,389.56 | \$ 6,002.19 |
| Wapello | 432 | 2,512 | \$ 2,035,017.56 | \$ 2,000.00 | \$ 9,618.18 | \$ 6,790.89 | \$ 18,409.07 | \$ 10,461.01 | \$ 7,948.06 |
| Warren | 570 | 2,760 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,690.65 | \$ 7,461.33 | \$ 21,151.98 | \$ 11,390.97 | \$ 9,761.01 |
| Washington | 567 | 2,508 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,623.85 | \$ 6,780.08 | \$ 20,403.93 | \$ 11,005.25 | \$ 9,398.68 |
| Wayne | 550 | 375 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,245.36 | \$ 1,013.77 | \$ 14,259.13 | \$ 7,836.81 | \$ 6,422.32 |
| Webster | 720 | 2,470 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 16,030.29 | \$ 6,677.35 | \$ 23,707.64 | \$ 12,708.74 | \$ 10,998.90 |
| Winnebago | 408 | 391 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 9,083.83 | \$ 1,057.02 | \$ 11,140.85 | \$ 6,228.93 | \$ 4,911.92 |
| Winneshiek | 689 | 702 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 15,340.10 | \$ 1,897.77 | \$ 18,237.87 | \$ 9,888.37 | \$ 8,349.50 |
| Woodbury | 871 | 10,411 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 19,392.20 | \$ 28,144.89 | \$ 48,537.09 | \$ 25,511.56 | \$ 23,025.53 |
| Worth | 408 | 510 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 9,083.83 | \$ 1,378.72 | \$ 11,462.55 | \$ 6,394.81 | \$ 5,067.74 |
| Wright | 576 | 683 | \$ 2,035,017.56 | \$ 1,000.00 | \$ 12,824.23 | \$ 1,846.41 | \$ 15,670.64 | \$ 8,564.62 | \$ 7,106.02 |
| South Central Iowa Regional Board | 3,557 | 3,654 | \$ 2,035,017.56 | \$ 7,000.00 | \$ 79,194.09 | \$ 9,878.15 | \$ 96,072.27 | \$ 52,928.43 | \$ 43,143.84 |
| Public Safety | 1 | 3,853 | \$ 2,035,017.56 | \$ 6,000.00 | \$ 22.26 | \$ 10,416.13 | \$ 16,438.39 | \$ 11,382.35 | \$ 5,056.04 |
| TOTAL: | 55,996 | 248,321 | \$ 2,035,017.56 | \$ 117,000.00 | \$ 1,246,711.35 | \$ 671,306.18 | \$ 2,035,017.56 | \$ 1,105,987.80 | \$ 929,029.76 |

Fiscal Note

Fiscal Services Division



SF 2333 – Substance Abuse Treatment Facility Sales Tax Exempt (LSB 5489SV)
Analyst: Shawn Snyder (Phone: 515-281-7799) (shawn.snyder@legis.state.ia.us)
Fiscal Note Version – New

Description

Senate File 2333 provides a sales tax exemption for the sales price of tangible personal property and services sold to a substance abuse treatment facility that receives block grant funding from the Iowa Department of Public Health.

Assumptions

- The Department of Public Health has indicated that there are currently 23 substance abuse programs that will be eligible for the sales tax exemption.
- Of those 23, nine are currently exempt from paying sales tax. The remaining 14 programs are estimated to have paid a total of approximately \$335,000 in sales tax in FY 2011.
- The Department of Revenue has provided taxable sales growth rates of 3.7%, in FY 2012, 3.4% in FY 2013, 3.7% in FY 2014, and 4.4% in FY 2015.
- The estimate assumes no other substance abuse programs in the State will be eligible to receive the sales tax exemption.
- An average statewide local option sales tax (LOST) rate of 0.87% is used to measure the total impact on the LOST revenue.

Fiscal Impact

The estimated fiscal impact of **SF 2333** will be a reduction in State sales tax revenue of approximately \$359,000 in FY 2013, \$372,000 in FY 2014, and \$389,000 in FY 2015. This will decrease General Fund revenue by approximately \$300,000, Secure an Advanced Vision for Education by \$60,000, and LOST revenue by \$50,000 beginning in FY 2013. The following table provides the estimated fiscal impact for FY 2013 through FY 2015.

| Estimated Change in Revenues | | | | | |
|--|-----------------------|--------------|------------|------------|--|
| | Total State Sales Tax | General Fund | SAVE | LOST | |
| FY 2013 | \$ -359,206 | \$ -299,339 | \$ -59,868 | \$ -52,085 | |
| FY 2014 | -372,497 | -310,414 | -62,083 | -54,012 | |
| FY 2015 | -388,887 | -324,072 | -64,814 | -56,389 | |
| SAVE = Secure an Advanced Vision for Education | | | | | |
| LOST = Local Option Sales Tax | | | | | |

Sources

Iowa Department of Public Health
Iowa Department of Revenue
LSA Analysis and Calculations

/s/ Holly M. Lyons

April 9, 2012

The fiscal note for this bill was prepared pursuant to **Joint Rule 17**. Data used in developing this fiscal note, including correctional and minority impact information, is available from the Fiscal Services Division of the Legislative Services Agency upon request.